

OPINION OF THE SUPREME COURT OF NEBRASKA

Case Title

AT&T Information Systems, Inc., et al., Appellants,  
v.  
State Board of Equalization and Assessment, Appellee.

Case Caption

AT&T Information Sys. v. State Bd. of Equal.

237 Neb. 591, 467 Nw2d 55

Filed March 22, 1991. Nos. 89-965 through 89-971.

Appeal from the State Board of Equalization and Assessment.  
Appeals dismissed.

Norman H. Wright, John K. Boyer, and Amy S. Bones, of Fraser,  
Stryker, Vaughn, Meusey, Olson, Boyer & Bloch, P.C., for  
appellants.

No appearance for appellee.

AT&T INFORMATION SYS. V. STATE BD. OF EQUAL.

NOS. 89-965 through 89-971 - filed March 22, 1991.

1. Taxation: Valuation. A taxpayer has the right to have his property assessed at actual value. If his property is assessed at a value in excess of its actual value, or in excess of that value at which others are taxed, then the taxpayer has a right to relief. In this regard, locally assessed taxpayers must seek relief from the county board of equalization.
2. Constitutional Law: Taxation: Valuation. It is the function of the county board of equalization to determine the actual value of locally assessed property for tax purposes. In carrying out this function, the county board must give effect to the constitutional requirement that taxes be levied uniformly and proportionately upon all taxable property in the county. Individual discrepancies and inequalities within the county must be corrected and equalized by the county board of equalization.
3. Taxation: Valuation: Collateral Attack: Appeal and Error. One aggrieved by the action of a county board of equalization may appeal to the district court pursuant to Neb. Rev. Stat. § 77-1510 (Reissue 1990). A taxpayer who fails to pursue this remedy may not object to the valuation of his separate property for taxation purposes, and a collateral attack may not be made thereon unless the assessment is void, willfully discriminatory, or the result of fraud.
4. State Equalization Board: Taxation: Valuation. The State Board of Equalization and Assessment values and equalizes the

property of centrally assessed taxpayers pursuant to Neb. Rev. Stat. § 77-505 (Reissue 1990).

5. State Equalization Board: Counties: Taxation: Valuation. In reviewing the county abstracts pursuant to Neb. Rev. Stat. § 77-505 (Reissue 1990), the State Board of Equalization and Assessment deals only with the values of the taxable property of a county in the aggregate.

6. \_\_\_\_: \_\_\_\_: \_\_\_\_: \_\_\_\_\_. Although the State Board of Equalization and Assessment has the power to increase or decrease the actual valuation of a class or subclass of real or personal property of any county or tax district pursuant to Neb. Rev. Stat. § 77-506 (Reissue 1990), it may do so only to change the value of the taxable property of a county in the aggregate so that there will be equalization between counties and centrally assessed property considered in the aggregate.

7. State Equalization Board: Taxation: Valuation: Standing. Locally assessed taxpayers do not have the right under Neb. Rev. Stat. § 77-506 (Reissue 1990) to request that the State Board of Equalization and Assessment equalize their property, as part of a class or subclass, with a class or subclass of centrally assessed property or similar property in other counties.

Hastings, C.J., Boslaugh, White, Caporale, Shanahan, Grant, and Fahrnbruch, JJ.

PER CURIAM.

These are appeals from the August 15, 1989, findings and order of the State Board of Equalization and Assessment (State Board), denying the claims of appellants, which are locally assessed taxpayers that have requested the State Board to equalize their personal property. The State Board denied the claims for lack of standing, among other reasons. There were 180 locally assessed taxpayers that appealed the finding to this court. Of those appeals, 28 were dismissed pursuant to stipulations by the parties concerned, leaving 152 cases on appeal.

Pursuant to our order of September 11, 1989, the parties filed "cases stated" in accordance with Neb. Ct. R. of Prac. 5L (rev. 1989), separately setting forth the rulings of the State Board complained of by the appellants and the exceptions and contentions of the parties with respect to those issues.

On December 1, 1989, we ordered all locally assessed appellants to show cause why their appeals should not be dismissed for want of standing to appear before, or to appeal from, the State Board.

For the purpose of this opinion, in view of a community of issues and counsel, we have consolidated the appeals of AT&T Information Systems, Inc. (case No. 89-965); AT&T Technologies, Inc. (case No. 89-966); Gulf Central Storage & Terminal Co. (case No. 89-967); Koch Gathering Systems, Inc. (case No. 89-968); Koch Materials Company (case No. 89-969); Midlands International Trucks,

Inc. (case No. 89-970); and Vickers, Inc. (case No. 89-971) for disposition.

In their response to the order to show cause, the appellants generally argue that they had standing to appear before the State Board pursuant to this court's decision in Laflin v. State Board of Equalization and Assessment, 156 Neb. 427, 56 N.W.2d 469 (1953). Citing Laflin and Neb. Rev. Stat. §§ 77-505 and 77-506 (Reissue 1990), the State Board contends it did not have jurisdiction to rule upon requests for the equalization of individual assessments. There is a difference between standing to appear before the State Board and the jurisdiction of the State Board to entertain a particular request.

In Laflin v. State Board of Equalization and Assessment, supra, a landowner in Johnson County appealed the action of the State Board in refusing to properly equalize the assessment of farmland "in the various counties of the state" for the tax year 1952. This court held that

an individual taxpayer assessed on "any class, classes or kinds of property, personal, real, or mixed in any county or tax district," is a person affected within the meaning of section 77-510, R.R.S. 1943, when the [State] Board fails in its duty to raise or lower the valuations of property within the county in which his property is situated . . . .

Laflin, supra at 429, 56 N.W.2d at 472.

The appellants appear to argue that under the holding in Laflin, the State Board has jurisdiction to consider a request to equalize the valuations of business personal property assessed in a particular county with those of specific centrally assessed taxpayers. However, the significance of Laflin's being a landowner

in Johnson County and his appearance before the State Board in the Laflin case goes to the issue of standing, not jurisdiction. Section 77-505 concerns the jurisdiction of the State Board in discharging its duty to equalize all property statewide.

The dispositive issue presented in these appeals is what kind of affirmative action the State Board is authorized to perform with respect to the equalization of locally and centrally assessed business personal property. Section 77-505 provides that the State Board "shall annually review the abstracts of assessments of real and personal property submitted by the county assessors, examine the valuation of all other property which is valued by the state, and equalize such valuations for tax purposes within the state." (Emphasis supplied.) Section 77-506 provides that pursuant to § 77-505, the State Board "shall have the power to increase or decrease the actual valuation of a class or subclass of real or personal property of any county or tax district." Finally, Neb. Rev. Stat. § 77-506.01 (Reissue 1990) provides that in making any percentage adjustment to the valuation of property pursuant to § 77-506, the State Board may make its adjustment "so that the valuation of the property compares to the aggregate level of value of all taxable property in the state."

The rights and remedies of a taxpayer whose property is assessed locally are separate and distinct from those of a taxpayer whose property is centrally assessed. It is important that this distinction be recognized and understood.

A taxpayer has the right to have his property assessed at actual value. If his property is assessed at a value in excess of its actual value, or in excess of that value at which others are

taxed, then the taxpayer has a right to relief. See, Neb. Const. art. VIII, § 1; Kearney Convention Center v. Board of Equal., 216 Neb. 292, 344 N.W.2d 620 (1984); Sioux City Bridge v. Dakota County, 260 U.S. 441, 43 S. Ct. 190, 67 L. Ed. 340 (1923). In this regard, locally assessed taxpayers must seek relief from the county board of equalization.

It is the function of the county board of equalization to determine the actual value of locally assessed property for tax purposes. S. S. Kresge Co. v. Jensen, 164 Neb. 833, 83 N.W.2d 569 (1957). In carrying out this function, the county board must give effect to the constitutional requirement that taxes be levied uniformly and proportionately upon all taxable property in the county. Id. Individual discrepancies and inequalities within the county must be corrected and equalized by the county board of equalization. See, Neb. Rev. Stat. §§ 77-1502 et seq. (Reissue 1990); S. S. Kresge Co. v. Jensen, supra. One aggrieved by the action of a county board of equalization may appeal to the district court pursuant to § 77-1510. A taxpayer who fails to pursue this remedy may not object to the valuation of his separate property for taxation purposes, and a collateral attack may not be made thereon unless the assessment is void, willfully discriminatory, or the result of fraud. See S. S. Kresge Co. v. Jensen, supra. See, also, Olson v. County of Dakota, 224 Neb. 516, 398 N.W.2d 727 (1987).

The State Board values and equalizes the property of centrally assessed taxpayers pursuant to § 77-505. In addition to performing that function, the State Board reviews the abstracts of assessments of real and personal property submitted by the county assessors.

However, in reviewing the county abstracts the State Board deals only with the values of the taxable property of a county in the aggregate. Although the State Board has the power to "increase or decrease the actual valuation of a class or subclass of real or personal property of any county or tax district" pursuant to § 77-506, it may do so only to change the value of the taxable property of a county in the aggregate so that there will be equalization between counties and centrally assessed property considered in the aggregate. Thus, locally assessed taxpayers do not have the right under § 77-506 to request that the State Board equalize their individual property, as part of a class or subclass, with a class or subclass of centrally assessed property or similar property in other counties.

The record shows that the appellants in these cases requested the following relief from the State Board: "[Appellants] hereby request that the State Board . . . direct the individual and collective counties of the State of Nebraska to equalize all of the personal property in the respective counties with the personal property of car lines, railroads, pipelines and any other similarly situated classes of property."

In support of their requests, the appellants advised the State Board that their personal property located in the State of Nebraska was taxed by the counties at 100 percent of its actual value. The appellants next stated that the personal property of centrally assessed taxpayers "will not be taxed for 1989" as the result of court orders in Trailer Train Co. v. Leuenberger, 885 F.2d 415 (8th Cir. 1988); Burlington Northern RR. Co. v. Leuenberger, No. CV87-L-565 (D. Neb. Dec. 10, 1987); Oklahoma Gas & Electric Co. v.

Leuenberger, No. CV88-L-52 (D. Neb. Jan. 26, 1988); and Northern Natural Gas Co. v. State Bd. of Equal., 232 Neb. 806, 443 N.W.2d 249 (1989), cert. denied \_\_\_ U.S. \_\_\_, 110 S. Ct. 1130, 107 L. Ed. 2d 1036 (1990). The appellants concluded that "if all other taxpayers are not equalized with these entities, we [appellants] will be denied our constitutional right to be taxed uniformly and proportionally with property of the same subclass."

In their appearances before the State Board, the appellants did not request that the aggregate value of all taxable property in their counties be adjusted. Their request was that the valuation of all personal property in the counties be equalized with a particular class or subclass of centrally assessed property. The State Board did not have jurisdiction to grant this request.

Under § 77-505, the State Board functions like a county board when it values and equalizes centrally assessed property. The centrally assessed taxpayers, as a group, are a separate entity, which might be analogized to an extra county.

At its annual meeting, the State Board also performs a statewide function, equalizing the valuations of all property within the state. In this process, the State Board deals in aggregates, and all the appellants agree the State Board has no jurisdiction to rule upon requests for the equalization of individual assessments. The language of § 77-505 contemplates that centrally assessed property is to be treated in the aggregate when the State Board equalizes valuations "for tax purposes within the state." This approach is consistent with our holding in Northern Natural Gas Co. v. State Bd. of Equal., 232 Neb. 806, 443 N.W.2d 249 (1989), that a pipeline company was entitled to have its

centrally assessed property equalized with centrally assessed property owned by railroad and car companies.

The appellants in these cases had standing to appear before the State Board, but the State Board did not have jurisdiction to grant the relief the appellants sought.

Although § 77-506 gives the State Board jurisdiction "to increase or decrease the actual valuation of a class or subclass of real or personal property of any county or tax district," that provision does not give the State Board jurisdiction to "pierce" the county abstracts before it at the request of a locally assessed taxpayer to equalize the specific property of all the taxpayers in a cognizable class or subclass in a county with specific classes of similar property throughout the state. In other words, under § 77-505, the State Board does not have jurisdiction to rule upon requests for the equalization of individual assessments and did not have jurisdiction to grant the relief requested in these cases. Accordingly, this court does not have jurisdiction over the matter, and the appeals are dismissed.

APPEALS DISMISSED.

Minutes: Friday, March 22, 1991

- 39-0958 Glenwood Telephone Membership Corp. v. Board of Equalization and Assessment  
Order to Show Cause dsm re lack standing  
Appeal dismissed. See Rule 7A(2).
- 39-0959 Henderson Cooperative Telephone Company v. Board of Equalization and Assessment  
Order to Show Cause dsm re lack standing  
Appeal dismissed. See Rule 7A(2).
- 39-0960 Hershey Cooperative Telephone Company v. Board of Equalization and Assessment  
Order to Show Cause dsm re lack standing  
Appeal dismissed. See Rule 7A(2).
- 39-0961 Northeast Nebraska Telephone Company v. Board of Equalization and Assessment  
Order to Show Cause dsm re lack standing  
Appeal dismissed. See Rule 7A(2).
- 39-0962 Three River Telco v. Board of Equalization and Assessment  
Order to Show Cause dsm re lack standing  
Appeal dismissed. See Rule 7A(2).
- 39-0963 Nucor Steel v. Board of Equalization and Assessment  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 39-0964 Vulcraft v. Board of Equalization and Assessment  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 39-0972 Opus III, VIII, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 39-0973 Baxter Chrysler-Plymouth v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 39-0974 Speedway Transportation v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 39-0975 Honeyman Rent-All v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 39-0976 First National Bank of Bellevue v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 39-0977 Harlan County Bank v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 39-0978 Washington County Bank v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).

Minutes: Friday, March 22, 1991

- 9-0979 Farmers & Merchants State Bank v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-0980 Accent Services Company, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-0981 Omaha Center Inn, Inc., v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-0982 Browning-Ferris Industries of Nebraska v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-0983 Great Plains Packaging Co. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-0984 N.P. Dodge Company v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-0985 KAMA, d/b/a Omaha Ice, v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-0986 Beef America Operating Co., Inc., v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-0987 Dean Rawson Nissan, Inc., v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-0988 Editech Post, Productions, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-0989 First Data Resources, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-0990 Kelley Bean Co., Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-0991 Kriz-Davis Co. v. State Board of Equalization and Assessment  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-0992 Lincoln Industries, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).

Minutes: Friday, March 22, 1991

- 89-0993 Metz Baking Company v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-0994 Nebraska Book Company, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-0995 Puritan Manufacturing, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-0996 Norwest Bank Nebraska, N.A. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-0997 Lindsay Manufacturing Co., v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-0998 Nebco Distribution of Omaha, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-0999 Dorsey Trailer Sales, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1000 Pentzien, Inc. v. Board of Equalization and Assessment  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1001 Cassem, Tierney, Adams, Gotch & Douglas v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1002 Travel & Transport, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1003 Computer Management, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1013 Conservative Savings Bank v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1014 Schuyler State Bank & Trust Co. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1016 Theisen Brothers, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).

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- 9-1017 Wilkinson Manufacturing Company, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-1018 WOWT - Chronicle Broadcasting Co. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-1019 United States Check Book Co. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-1020 Fort Calhoun Stone Company v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-1021 Omeco Boss Company v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-1022 Bemis Company, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-1023 Pathology Center v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-1024 Olson Bros., Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-1025 Douglas County Bank & Trust Co. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-1026 Paul A. Willsie Company v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-1027 Champion Home Builders Co. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-1028 Reach Electronics, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-1029 Glass Contractors, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-1030 Radiology Consultants, P.C., v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).

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- 89-1031 Omaha Printing Company v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1032 Intersystems, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1033 Jack Moritz Co. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1034 J.M. Properties, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1035 Malnove Incorporated v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1036 Flinn Paving Co., Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1037 Endicott Clay Products Co. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1038 Omaha Box Company v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1039 The First National Bank - Wisner, Nebraska v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1040 Bank of Papillion v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1041 Farmers State Bank & Trust Co., Aurora, Nebr., v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1042 First National Bank of Osceola v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1043 First National Bank of Shelby v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1044 Farmers National Bank, Central City, Nebr. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).

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- 89-1045 First United Bank, Verdigre, Nebraska, v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1046 First United Bank, Neligh, Nebraska, v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1047 Farmers State Bank & Trust Co., Lexington, NE v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1048 First National Bank in Mitchell v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1049 State Bank of Palmer, Nebraska v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1050 Gretna State Bank v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1051 Sunderland Bros. Company v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1052 Millard Manufacturing Corp. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1053 DeRosa Pasta Co. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1054 Plaza Printing, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1055 McGregor Interests, Inc., Ltd. Part. IV v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1056 McGregor Interests, Inc., Ltd. Part. V v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1057 McGregor Interests, Inc., Crescent v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1058 McGregor Interests, Inc., Dodge v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).

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- 89-1059      McGregor Interests, Inc., Piedmont v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1060      McGregor Interests, Inc., Plaza 3000 v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1061      McGregor Realty, Inc. Real Estate Fund v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1062      McGregor Realty, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1063      Westmark Planning Group, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1064      Howard F. Hahn v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1065      Louis W. and Susan Burgher v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1066      Philip J. and Sharon Hofschire v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1067      Alpha America, Ltd. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1068      Millard's, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1069      Omaha Fixture Manufacturing, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1070      Omaha Landmark Lodging Ltd. Part. d/b/a Day's Inn v. Bd. of Equal.  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1072      Harold Mangelsen and Sons, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1073      Chicago Lumber Company of Omaha v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).

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- 89-1074 Swanson Corporation v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1075 Tyrex Corporation v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1076 United A.G. Cooperative, Inc. v. Board of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1077 Woodmen Accident and Life Company v. State Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1078 Richman Gordman Department Stores, Inc. v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1079 Richman Gordman Stores, Inc. v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1080 Half Price Stores, Inc. v. State Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1081 Omaha Steaks International, Inc. v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1082 Larson Cement Stone Co. v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1083 Rigel/Chex, Inc. v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1084 Marick Farms, Inc. v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1085 Rigel Corporation v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1086 Scoular Company v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1087 Scoular Grain Company v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).

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- 9-1088 Seaway Importing Company v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-1089 Pamida, Inc. v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-1090 Pamida Transportation Company v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-1091 Lozier Corporation v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-1092 IBP, Inc. v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-1093 Central States Health and Life Co. of Omaha v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-1094 Guarantee Mutual Life Company v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-1095 Mutual of Omaha Insurance Company et al. v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 9-1096 Meadow Gold Dairies, Inc. v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 1109 Blue Cross and Blue Shield of Nebraska v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 1110 HMO Nebraska, Inc. v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 1111 Camelot Village Development Company v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 1112 Royalwood on the Green Apartments Ltd. Part. v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 1113 Seldin Company v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).

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- 89-1114 Seldin Properties v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1115 Southgate Apartments Limited Partnership v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1116 John Markel, Inc. v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1117 The Schemmer Associates, Inc. v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1118 Sherrets & Smith, a Partnership v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1119 Kellogg Company v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1121 International Business Machines Credit Corp. v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1122 International Business Machines Corporation v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1123 Capitol View Apartment v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1124 Austin Realty, Inc. v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1125 Austin Realty Investments v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1126 Austin Realty Company v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1127 State Investment Company v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1128 Raintree, Ltd. v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).

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- 89-1129      Delay First National Bank & Trust Co. v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1130      FirstTier Financial, Inc. v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1131      FirstTier Bank, N.A., v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1132      FirstTier Mortgage Co. v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1133      US West Corporation Communications, Inc. v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1134      US West Direct Company v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1135      US West Business Resources, Inc. v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).
- 89-1136      US West Enterprises, Inc. v. Bd. of Equalization  
Order to Show Cause re dsm lack standing  
Appeal dismissed. See Rule 7A(2).